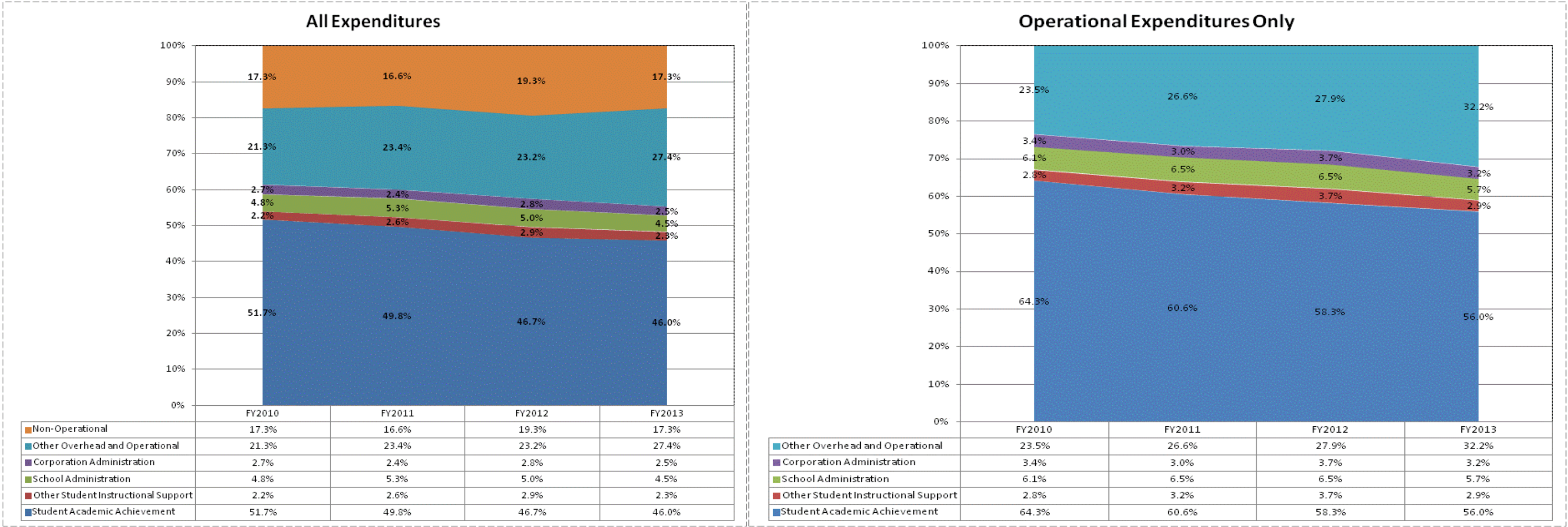


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren County (8115)

M S D Warren County (8115)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$6,746,179	52.4%	\$7,092,448	54.5%	\$6,123,218	46.7%	\$6,009,921	46.0%
Student Instructional Support	\$918,905	7.1%	\$1,019,708	7.8%	\$1,032,677	7.9%	\$895,034	6.8%
Overhead and Operational	\$3,074,569	23.9%	\$3,075,687	23.6%	\$3,413,671	26.1%	\$3,913,081	29.9%
Nonoperational	\$2,122,798	16.5%	\$1,819,909	14.0%	\$2,532,863	19.3%	\$2,258,619	17.3%
Grand Total	\$12,862,451		\$13,007,752		\$13,102,430		\$13,076,654	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	59.6%	62.4%	54.6%	52.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren County (8115)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$63,418	\$247,104	\$214,742	\$214,510	238%	-13%	0%
11100 Regular Programs; Elementary	\$2,033,886	\$2,500,530	\$2,157,631	\$2,049,038	1%	-18%	-5%
11200 Regular Programs; Middle/Junior High	\$173,088	\$180,686	\$0	\$0	-100%	-100%	N/A
11300 Regular Programs; High School	\$1,607,263	\$2,132,430	\$1,779,906	\$1,795,738	12%	-16%	1%
11410 Vocational Education; Agriculture A	\$62,609	\$77,769	\$84,897	\$47,777	-24%	-39%	-44%
11450 Vocational Education; Consumer and Homemaking	\$61,530	\$38,343	\$40,828	\$74,897	22%	95%	83%
11510 Vocational Education; Cooperative Education	\$32,490	\$44,962	\$11,913	\$11,483	-65%	-74%	-4%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$21,860	\$0	\$0	N/A	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$54,207	\$0	\$0	\$0	-100%	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$9,473	\$5,977	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$11,827	\$31,507	\$28,536	\$31,932	170%	1%	12%
12210 Mental Disabilities; Mild Mental Disabilities	\$95,483	\$137,248	\$104,897	\$105,187	10%	-23%	0%
12310 Physical Impairment; Orthopedic Impairment	\$45,892	\$53,898	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$0	\$0	\$1,106	\$420	N/A	N/A	-62%
12520 Culturally Different; Compensatory	\$0	\$1,179	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$265,091	\$425,210	\$489,990	\$559,014	111%	31%	14%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$20,519	\$24,221	\$101,837	\$102,123	398%	322%	0%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$18,255	\$26,846	\$31,183	\$15,486	-15%	-42%	-50%
14100 Summer School Programs; Elementary	\$21,472	\$15,510	\$17,898	\$19,532	-9%	26%	9%
16100 Remediation Testing	\$47,004	\$56,526	\$168,359	\$173,363	269%	207%	3%
16200 Preventive Remediation	\$69,078	\$65,128	\$6,081	\$10,222	-85%	-84%	68%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,143	\$5,626	\$5,577	N/A	-9%	-1%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$81,300	\$85,648	\$114,627	\$103,554	27%	21%	-10%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$346,808	\$335,869	\$241,801	\$258,116	-26%	-23%	7%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$4,215	\$2,164	N/A	N/A	-49%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$3,457	\$3,191	\$0	\$2,200	-36%	-31%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$752	-\$18	\$0	N/A	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$82,528	\$128,949	\$13,136	\$18,800	-77%	-85%	43%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,135	\$1,900	\$0	\$5,500	158%	189%	N/A
22220 Library/Media Services; School Library	\$197,150	\$194,784	\$173,589	\$126,015	-36%	-35%	-27%
22230 Library/Media Services; Audiovisual	\$4,117	\$7,189	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$111,217	\$69,582	\$130,681	\$175,006	57%	152%	34%
22900 Other Support Service, Instructional Staff	\$0	\$1,185	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$96,593	\$113,478	\$142,677	\$60,394	-37%	-47%	-58%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$43,962	\$47,029	\$37,822	\$31,139	-29%	-34%	-18%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$4,471	\$9,817	\$10,027	\$10,736	140%	9%	7%
26497 2007 Account Code - Teachers Retirement Fund	\$255,715	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$9,232	\$0	N/A	N/A	-100%
Student Academic Achievement Total	\$5,922,037	\$7,092,448	\$6,123,218	\$6,009,921	1%	-15%	-2%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$120,408	\$134,146	\$149,959	\$124,658	4%	-7%	-17%
21250 Guidance Services; Records Maintenance	\$422	\$12,772	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$1,005	\$1,338	\$2,564	\$216	-79%	-84%	-92%
21340 Health Services; Nurse Services	\$49,587	\$64,850	\$65,311	\$67,963	37%	5%	4%
21390 Health Services; Other Health Services	\$11,455	\$48,694	\$27,845	\$15,409	35%	-68%	-45%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$111,397	\$95,120	\$130,012	\$93,888	-16%	-1%	-28%
21990 Other Support Services, Students; Other Student Services	\$6,725	\$12,545	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$481,888	\$650,244	\$656,986	\$592,899	23%	-9%	-10%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren County (8115)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support Total	\$782,887	\$1,019,708	\$1,032,677	\$895,034	14%	-12%	-13%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	8%	0%	0%
23120 Board of Education; Service Area Assistants	\$56,199	\$63,702	\$37,757	\$38,116	-32%	-40%	1%
23150 Board of Education; Legal Services	\$3,319	\$3,314	\$3,039	\$3,314	0%	0%	9%
23160 Board of Education; Promotion Expenses	\$1,397	\$1,350	\$2,650	\$2,346	68%	74%	-11%
23190 Board of Education; Other Governing Body Services	\$9,084	\$10,742	\$10,803	\$11,061	22%	3%	2%
23210 Executive Administration; Office of The Superintendent	\$131,799	\$183,116	\$174,938	\$171,441	30%	-6%	-2%
25110 Fiscal Services; Office of The Business Manager	\$54,581	\$64,667	\$105,962	\$20,310	-63%	-69%	-81%
25120 Fiscal Services; Service Area Direction	\$10,500	\$0	\$1,000	\$0	-100%	N/A	-100%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$500	\$500	\$500	N/A	0%	0%
25191 Other Fiscal Services; Refund of Revenue	\$1,180	\$1,372	\$3,078	\$2,057	74%	50%	-33%
25192 Other Fiscal Services; Petty Cash	\$90	\$35	\$0	\$0	-100%	-100%	N/A
25193 Other Fiscal Services; Printed Forms	\$3,129	\$2,680	\$1,346	\$1,541	-51%	-43%	14%
25196 Other Fiscal Services; Cash Change	\$642	\$806	\$536	\$521	-19%	-35%	-3%
25400 Planning, Research, Development and Evaluation	\$2,411	\$125	\$0	\$0	-100%	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$22,913	\$17,889	\$62,694	N/A	174%	250%
25750 Personnel Services; Health Services	\$0	\$3,807	\$2,691	\$2,000	N/A	-47%	-26%
25990 Other Support Services, Central	\$2,837	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$960,022	\$1,190,378	\$1,228,195	\$1,747,843	82%	47%	42%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,303	\$5,218	\$3,370	\$6,186	17%	19%	84%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$63,510	\$59,041	\$69,848	\$78,613	24%	33%	13%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,550	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$31,335	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$1,194	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$69,978	\$105,224	\$102,231	\$75,911	8%	-28%	-26%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$16,920	\$16,545	\$38,259	\$66,157	291%	300%	73%
27010 Student Transportation; Service Area Direction	\$88,626	\$135,028	\$127,323	\$114,278	29%	-15%	-10%
27100 Student Transportation; Vehicle Operation	\$256,606	\$315,730	\$332,328	\$343,665	34%	9%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$249,203	\$268,053	\$317,289	\$344,936	38%	29%	9%
27400 Student Transportation; Purchase of School Buses	\$316,220	\$61,207	\$157,468	\$150,380	-52%	146%	-5%
27500 Student Transportation; Insurance on Buses	\$20,927	\$10,534	\$25,257	\$19,783	-5%	88%	-22%
27600 Student Transportation; Insurance on Pupils	\$14,084	\$1,899	\$17,297	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$38	\$0	\$6,229	\$1,707	> 500%	N/A	-73%
27900 Student Transportation; Other Student Transportation Services	\$2,231	\$1,785	\$1,745	\$1,250	-44%	-30%	-28%
31200 Food Services Operations; Food Preparation and Dispensing	\$188,879	\$227,846	\$239,623	\$244,054	29%	7%	2%
31400 Food Services Operations; Food Purchases	\$221,834	\$289,778	\$322,563	\$330,320	49%	14%	2%
31900 Other Food Services	\$46,153	\$17,525	\$51,693	\$61,333	33%	250%	19%
Overhead and Operational Total	\$2,841,782	\$3,075,687	\$3,413,671	\$3,913,081	38%	27%	15%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$68,909	\$86,935	\$69,005	\$70,071	2%	-19%	2%
33200 Community Recreation	\$14,960	\$20,585	\$27,587	\$20,890	40%	1%	-24%
33400 Athletic Coaches	\$112,703	\$122,666	\$122,185	\$120,729	7%	-2%	-1%
33930 Latch Key Kid Program	\$25,374	\$22,055	\$0	\$0	-100%	-100%	N/A
33940 Child Care Services	\$2,616	\$9,623	\$22,504	\$22,242	> 500%	131%	-1%
33990 Other Community Services; Other	\$598	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$17,459	\$24,439	\$33,033	\$31,157	78%	27%	-6%
45100 Building Acquisition, Construction and Improvements	\$560,706	\$473,062	\$938,900	\$803,633	43%	70%	-14%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$79,423	\$80,314	\$54,870	\$42,188	-47%	-47%	-23%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Warren County (8115)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$293,227	\$20,856	\$24,880	\$29,989	-90%	44%	21%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$253,538	\$58,983	\$203,235	\$90,822	-64%	54%	-55%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$74,148	N/A	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$21,042	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$659,250	\$872,750	\$873,750	\$871,750	32%	0%	0%
54200 Common School Fund; Principal	\$0	\$0	\$92,450	\$0	N/A	N/A	-100%
54250 Common School Fund; Interest	\$0	\$0	\$865	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$0	\$6,600	\$69,600	\$81,000	N/A	> 500%	16%
Nonoperational Total	\$2,088,763	\$1,819,909	\$2,532,863	\$2,258,619	8%	24%	-11%
Prorated By Fund							
26491 2007 Account Code - PERF	\$72,081	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$507,483	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$40,263	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$528,503	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,017	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$75,635	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,226,982	\$0	\$0	\$0	N/A	N/A	N/A